

10352-PJH

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT
 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT
☐ SUPERSEDING
OFFENSE CHARGED
 18 U.S.C. § 371 - Conspiracy;
 26 U.S.C. § 7201 - Tax Evasion (18 Counts);
 31 U.S.C. § 5324(a)(3) - Structuring (31 Counts).

☐ Petty
☐ Minor
☐ Misdemeanor
☒ Felony

 PENALTY: MAXIMUM PENALTIES (for each count):
 5 years imprisonment
 \$250,000 fine
 3 years supervised release
 \$100 mandatory special assessment

 Name of District Court and/or Judge/Magistrate Location
 NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

DEFENDANT

TAE SON LEE

 RICHARD W. WIEKING
 CLERK, U.S. DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 OAKLAND

DISTRICT COURT NUMBER

CR10-00352

PJH

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State Court, give name of court

☐ this person/proceeding is transferred from another district per (circle one) FRCrp 20, 21, or 40. Show District

☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of:

☐ U.S. ATTORNEY ☐ DEFENSE

SHOW DOCKET NO.

☐ this prosecution relates to a pending case involving this same defendant

MAGISTRATE CASE NO.

☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

 Name and Office of Person
 Furnishing Information on this form JOSEPH P. RUSSONIELLO

☒ U.S. Attorney ☐ Other U.S. Agency

 Name of Assistant U.S.
 Attorney (if assigned) AUSA ANDREW S. HUANG
DEFENDANT**IS NOT IN CUSTODY**

- 1) ☒ Has not been arrested, pending outcome this proceeding.
 If not detained give date any prior summons was served on above charges
- 2) ☐ Is a Fugitive
- 3) ☐ Is on Bail or Release from (show District)

IS IN CUSTODY

- 4) ☐ On this charge
- 5) ☐ On another conviction } ☐ Federal ☐ State
- 6) ☐ Awaiting trial on other charges
 If answer to (6) is "Yes", show name of institution

 Has detainer been filed? ☐ Yes ☐ No

If "Yes" give date filed

DATE OF ARREST

Month/Day/Year

Or... if Arresting Agency & Warrant were not

DATE TRANSFERRED TO U.S. CUSTODY

Month/Day/Year

☐ This report amends AO 257 previously submitted
ADDITIONAL INFORMATION OR COMMENTS**PROCESS:**
☐ SUMMONS ☐ NO PROCESS* ☒ WARRANT

Bail Amount: NO BAIL

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address:

* Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: Before Judge:

Comments:

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NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

RICHARD W. WIEKING

CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND**DEFENDANT**

JONG MOON CHOI

DISTRICT COURT NUMBER

CR10-00352 PJH

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Name of Complainant Agency, or Person (& Title, if any)

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☐ SUPERSEDING

OFFENSE CHARGED

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Name of District Court, and/or Judge/Magistrate Location

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

DEFENDANT

RICHARD W. WIEKING
 CLERK, U.S. DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 OAKLAND

KWANG IL SONG

DISTRICT COURT NUMBER

CR10-00352 PJH

PROCEEDING

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☒ U.S. Attorney ☐ Other U.S. Agency

Name of Assistant U.S.

Attorney (if assigned)

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Date/Time: Before Judge:

Comments:

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: OAKLAND

CR10-00352 PJH

UNITED STATES OF AMERICA,

v.

TAE SON LEE (a/k/a Mike Lee),
JONG MOON CHOI (a/k/a Peter Choi), and
KWANG IL SONG (a/k/a Daniel Song),

FILED

APR 29 2010

RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND

DEFENDANTS.

INDICTMENT

18 U.S.C. § 371 - Conspiracy;
26 U.S.C. § 7201 - Tax Evasion (18 Counts);
31 U.S.C. § 5324(a)(3) - Structuring (31 Counts)

A true bill.

Walter B. Borden Foreman

Filed in open court this 29th day of

April

Irving Garcia Clerk

Bail, \$

no bail warrant

as to each defendant

JOSEPH P. RUSSONIELLO (CABN 44332)
United States Attorney

FILED

APR 29 2010

RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

CR10-00352

PJH

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
TAE SON LEE (a/k/a Mike Lee),)
JONG MOON CHOI (a/k/a Peter Choi), and)
KWANG IL SONG (a/k/a Daniel Song),)
)
Defendants.)

VIOLATIONS:
18 U.S.C. § 371 – Conspiracy; 26 U.S.C.
§ 7201– Tax Evasion (18 counts); 31 U.S.C.
§ 5324(a)(3) – Structuring (31 counts)

OAKLAND VENUE

INDICTMENT

The Grand Jury charges:

INTRODUCTORY ALLEGATIONS

At all times material to this Indictment:

1. Westco Roofing Company, Inc. (“Westco”) was a roofing company that provided roofing services in and about the Bay Area in the Northern District of California. Westco’s principal place of business was in Oakland, California.

2. TAE SON LEE (a/k/a Mike Lee) established Westco and caused it to be incorporated in the State of California in or about June 1998.

| ke

1 3. TAE SON LEE was Westco's sole shareholder and corporate officer and he
2 maintained control over the business.

3 4. TAE SON LEE, CHOI, and others, caused Westco to pay its employees, at least
4 partially, in cash.

5 5. In or about March 2002, TAE SON LEE caused Wise Roofing, Inc. ("Wise
6 Roofing") to be incorporated in the State of California. At some time unknown to the Grand
7 Jury, but at least by in or about April 2003, KWANG IL SONG (a/k/a "Daniel Song") ("SONG")
8 became the nominal sole shareholder and president of Wise Roofing.

9 6. Wise Roofing was a shell company and performed no roofing work.

10 7. In or about September 2003, TAE SON LEE hired JONG MOON CHOI (a/k/a/
11 "Peter Choi") ("CHOI"), to serve as Westco's accountant, office manager, bookkeeper, and
12 primary contact with Westco's tax preparers. In or about August 2005, CHOI was licensed by
13 the State of California as a Certified Public Accountant.

14 8. TAE SON LEE and CHOI caused another shell company, Good Service Roofing,
15 Inc. ("Good Service"), to be incorporated in the State of California on or about February 1, 2006,
16 with Westco Employee-1 nominally serving as Good Service's sole shareholder and corporate
17 officer.

18 9. TAE SON LEE and CHOI used Good Services as a conduit of wages to workers
19 who performed services for Westco.

20 10. The Internal Revenue Service ("IRS") is an agency of the United States within the
21 United States Department of the Treasury.

22 11. The Internal Revenue Code (Title 26, United States Code) ("IRC") requires
23 employers to withhold from employees' gross wages Federal Insurance Contribution Act
24 ("FICA") taxes, which represents Social Security and Medicare taxes, and to pay the withheld
25 amounts to the United States. Employers are also obligated to pay their own matching portion of
26 FICA taxes.

27 12. The IRC and regulations require employers to report wages paid to employees and
28 the amount of FICA taxes withheld quarterly, including the employees' and employer's shares,

1 and on a Form 941, Employer's Quarterly Federal Tax Return, which is required to be filed one
2 month after the conclusion of the calendar year quarter to which it pertains.

3 13. Federal law and regulations require domestic financial institutions to file a
4 Currency Transaction Report ("CTR") regarding transactions in currency (i.e., cash) of more than
5 \$10,000.

6
7 COUNT ONE: (18 U.S.C. § 371 – Conspiracy)

8 14. Paragraphs 1 through 13, above, are hereby incorporated by reference.

9 15. Beginning on a date unknown, but no later than in or about May 2003, and
10 continuing until at least in or about March 2009, in the Northern District of California, the
11 defendants,

12
13 TAE SON LEE
(a/k/a Mike Lee),
14 JONG MOON CHOI,
(a/k/a Peter Choi), and
15 KWANG IL SONG
(a/k/a Daniel Song),

16 knowingly conspired and agreed together and with each other and with other individuals, both
17 known and unknown to the Grand Jury, to defraud the United States by deceitful and dishonest
18 means for the purpose of impeding, impairing, obstructing, and defeating the lawful Government
19 functions of the IRS in the ascertainment, computation, assessment, and collection of its revenue,
20 to wit, both Westco's and Westco's employees' shares of FICA taxes; and to commit an offense
21 against the United States, namely, to structure and assist in structuring and to attempt to structure
22 and assist in structuring transactions for the purpose of evading the reporting requirements under
23 31 U.S.C. § 5313(a) and the regulations promulgated thereunder, in violation of 31 U.S.C.
24 § 5324(a)(3).

25 MANNER AND MEANS OF CONSPIRACY

26 16. The defendants achieved, and attempted to achieve, the objectives of their
27 conspiracy using the following means and methods, among others:

28 ///

17. For at least the duration of the conspiracy, by the following:
- a. Paying Westco's employees at least partially in cash;
 - b. Failing to report the wages paid in cash on Westco's Forms 941;
 - c. Failing to report FICA taxes, including Westco's and its employees' shares, owed on wages paid in cash;
 - d. Failing to withhold Westco's employees' shares of FICA taxes on wages paid in cash; and
 - e. Failing to pay to the IRS FICA taxes, including Westco's and its employees' shares, on wages paid in cash.
18. For tax years 2003 through 2005, by the following:
- a. Falsely claiming that Westco incurred subcontracting expenses through subcontracting for roofing jobs with Wise Roofing;
 - b. Depositing proceeds from roofing jobs into a bank account established in the name of Wise Roofing;
 - c. Causing withdrawal of those funds in cash amounts intentionally structured below the \$10,000 CTR reporting threshold;
 - d. Using the withdrawn cash to pay wages to Westco employees for work performed for Westco;
 - e. Failing to pay Westco's and the employees' shares of FICA taxes due and owing on the wages paid in cash;
 - f. Presenting to Westco's tax preparers false books and records that failed to include wages paid in cash to Westco's employees;
 - g. Causing Westco's tax preparers to prepare quarterly Forms 941 that understated employee wages paid by Westco and understated FICA taxes, including Westco's and its employees' shares, that Westco was obligated to pay; and
 - h. Knowingly filing false Forms 941.

///

19. Between in or about April 2003 until in or about December 2005, TAE SON LEE and other Westco employees directed the deposit of approximately \$2,849,284 in Westco checks into Wells Fargo Bank account number ending in "1772" in the name of Wise Roofing ("WF Account 1772"). Approximately \$2,788,121 of those funds were subsequently withdrawn in cash increments less than \$10,000 through Wise checks payable to "Cash" and signed by SONG.

20. For tax years 2006 through 2008, by the following:

- a. Falsely claiming that Westco incurred subcontracting expenses through subcontracting for roofing jobs with Good Service;
- b. Depositing proceeds from roofing jobs performed by Westco into a bank account established in the name of Good Service;
- c. Causing withdrawal of those funds in cash increments under \$10,000;
- d. Using the withdrawn cash to partially pay wages to Westco employees for work performed for Westco;
- e. Causing wages for Westco employees to be paid in cash;
- f. Failing to report said cash wages to the IRS; and
- g. Failing to pay FICA taxes owed on said cash wages.

21. From in or about July 2006 and continuing through at least in or about November 2008, TAE SON LEE and CHOI directed Westco Employee-1 to cash checks drawn on a Bank of the West account, established in the name of Good Service, and made payable to himself to in amounts under \$10,000 for the purpose of paying cash wages to Good Service's nominal employees, who were actually Westco's employees.

OVERT ACTS

22. In furtherance of the conspiracy, and to effect the objects thereof, TAE SON LEE, CHOI, SONG, and others committed the following overt acts in the Northern District of California, and elsewhere:

23. For tax years 2003 through 2005, CHOI provided financial records, including purported payroll information, to Quality Tax Consulting, LLC, knowing that such records would be used for the preparation and review of Westco's federal tax returns, including its Employer's

Quarterly Federal Tax Returns, Forms 941, but also knowing that such records omitted accounting for wages paid to Westco employees in cash.

24. From at least in or about September 2003 to at least in or about December 2005, CHOI maintained actual payroll records tracking wages paid to Westco employees in cash and check, which differed from payroll records provided to Westco's tax preparers and, ultimately, amounts reported to the IRS.

25. On or about the following dates, each date constituting a separate overt act, CHOI signed and CHOI and TAE SON LEE caused to be filed with the IRS on behalf of Westco, the following false and fraudulent Employer's Quarterly Federal Tax Returns, Forms 941, listed below, which reported wages supposedly paid by Westco and corresponding FICA taxes in the approximate amounts set forth below. In fact, TAE SON LEE and CHOI knew that Westco's employees' wages for each quarter were in excess of the amounts reported on those returns, and, consequently, upon the additional wages, additional FICA taxes, including Westco's and its employees' shares, were due and owing to the United States of America.

	Date (In or about)	For Tax Quarter	Wages Reported	FICA Taxes Reported (before adjustments)
a.	April 2004	Q1-2004	\$121,990.00	\$18,664.47
b.	July 2004	Q2-2004	\$113,100.00	\$17,304.30
c.	October 2004	Q3-2004	\$134,180.00	\$20,529.54
d.	January 2005	Q4-2004	\$170,990.00	\$17,841.07
e.	April 2005	Q1-2005	\$100,217.50	\$15,333.28
f.	July 2005	Q2-2005	\$104,711.25	\$16,020.83
g.	October 2005	Q3-2005	\$127,574.00	\$19,518.83
h.	January 2006	Q4-2005	\$196,383.28	\$18,266.65
i.	October 2006	Q3-2006	\$164,042.58	\$25,098.51
j.	January 2007	Q4-2006	\$220,869.12	\$22,533.77
k.	April 2007	Q1-2007	\$150,266.75	\$22,990.80
l.	July 2007	Q2-2007	\$159,346.35	\$24,379.98
m.	October 2007	Q3-2007	\$196,230.36	\$27,698.25
n.	January 2008	Q4-2007	\$171,932.03	\$21,345.61

	Date (In or about)	For Tax Quarter	Wages Reported	FICA Taxes Reported (before adjustments)
o.	April 2008	Q1-2008	\$158,076.56	\$24,185.73
p.	July 2008	Q2-2008	\$145,032.50	\$22,189.98
q.	October 2008	Q3-2008	\$170,477.26	\$23,541.02
r.	January 2009	Q4-2008	\$263,415.39	\$30,320.56

26. Following a deposit of \$50,000 on or about April 4, 2003 into WF Account 1772, TAE SON LEE withdrew \$40,000 in or about May 2003 from that account in cash increments of \$5350, \$8900, \$7500, \$9325, and \$8925.

27. On or about the following dates, each date constituting a separate overt act, SONG signed the following checks, which were made payable to "Cash," endorsed by CHOI, and drawn on WF Account 1772, which was established in the name of Wise Roofing:

	Bank Transaction Date	Check Date	Check Number	Check Amount
a.	4/25/2005	4/25/2005	1236	\$8900
b.	4/26/2005	4/26/2005	1237	\$8900
c.	4/29/2005	4/29/2005	1240	\$8800
d.	5/3/2005	5/3/2005	1238	\$8700
e.	5/10/2005	5/10/2005	1242	\$8900
f.	5/11/2005	5/11/2005	1224	\$5800
g.	5/20/2005	5/20/2005	1245	\$8700
h.	5/23/2005	5/23/2005	1246	\$8900
i.	5/25/2005	5/25/2005	1247	\$5200
j.	5/31/2005	5/31/2005	1248	\$8900
k.	6/30/2005	6/30/2005	1249	\$8800
l.	6/3/2005	6/3/2005	1252	\$8800
m.	6/6/2005	6/6/2005	1250	\$8700
n.	6/7/2005	6/7/2005	1251	\$8800
o.	6/9/2005	6/9/2005	1254	\$8900
p.	6/10/2005	6/10/2005	1256	\$8800

	Bank Transaction Date	Check Date	Check Number	Check Amount
q.	6/13/2005	6/13/2005	1257	\$8800
r.	6/20/2005	6/20/2005	1258	\$8700
s.	6/21/2005	6/21/2005	1259	\$8900
t.	6/24/2005	6/24/2005	1260	\$8900
u.	6/27/2005	6/27/2005	1264	\$8700
v.	6/28/2005	6/28/2005	1262	\$8900
w.	6/30/2005	6/30/2005	1261	\$8800
x.	7/1/2005	7/1/2005	1265	\$8900
y.	7/5/2005	7/5/2005	1266	\$8800
z.	7/8/2005	7/8/2005	1268	\$8900
aa.	7/11/2005	7/11/2005	1269	\$8800
bb.	7/12/2005	7/12/2005	1270	\$8900
cc.	7/14/2005	7/14/2005	1271	\$8800
dd.	7/15/2005	7/15/2005	1272	\$8900
ee.	7/18/2005	7/18/2005	1273	\$8800
ff.	7/19/2005	7/19/2005	1276	\$8800
gg.	7/20/2005	7/20/2005	1253	\$5700
hh.	7/22/2005	7/22/2005	1274	\$8900
ii.	7/25/2005	7/25/2005	1275	\$8700
jj.	7/27/2005	7/27/2005	1277	\$8900
kk.	7/29/2005	7/29/2005	1278	\$8800
ll.	8/1/2005	8/1/2005	1279	\$8800
mm.	8/2/2005	8/2/2005	1280	\$8900
nn.	8/5/2005	8/5/2005	1281	\$8700
oo.	8/8/2005	8/8/2005	1282	\$8800
pp.	8/10/2005	8/10/2005	1283	\$8900
qq.	8/12/2005	8/12/2005	1285	\$8800
rr.	8/15/2005	8/15/2005	1284	\$8900
ss.	8/17/2005	8/17/2005	1289	\$5900

	Bank Transaction Date	Check Date	Check Number	Check Amount
tt.	8/17/2005	8/16/2005	1286	\$8700
uu.	8/19/2005	8/19/2005	1287	\$8800
vv.	8/22/2005	8/22/2005	1288	\$8900
ww.	8/24/2005	8/24/2005	1290	\$8800
xx.	8/26/2005	8/26/2005	1292	\$8800
yy.	8/29/2005	8/29/2005	1291	\$8900
zz.	8/30/2005	8/30/2005	1293	\$8900
aaa.	8/31/2005	8/31/2005	1295	\$8900
bbb.	9/2/2005	9/2/2005	1296	\$8900
ccc.	9/6/2005	9/6/2005	1294	\$8700
ddd.	9/8/2005	9/8/2005	1297	\$8800
eee.	9/9/2005	9/9/2005	1298	\$8800
fff.	9/12/2005	9/12/2005	1300	\$8700
ggg.	9/13/2005	9/13/2005	1309	\$9300
hhh.	9/14/2005	9/14/2005	1299	\$8900
iii.	9/16/2006	9/16/2006	1301	\$8900
jjj.	9/19/2005	9/19/2005	1302	\$8800
kkk.	9/21/2005	9/21/2005	1305	\$8800
lll.	9/23/2005	9/23/2005	1303	\$8900
mmm.	9/26/2005	9/26/2005	1306	\$8700
nnn.	9/27/2005	9/27/2005	1307	\$8900
ooo.	9/28/2005	9/28/2005	1308	\$8800
ppp.	9/30/2005	9/30/2005	1313	\$8800
qqq.	10/3/2005	10/3/2005	1314	\$8700
rrr.	10/5/2005	10/5/2005	1315	\$8900
sss.	10/6/2005	10/6/2005	1316	\$8800
ttt.	10/7/2005	10/7/2005	1317	\$8700
uuu.	10/11/2005	10/11/2005	1318	\$8900
vvv.	10/12/2005	10/12/2005	1321	\$8900

	Bank Transaction Date	Check Date	Check Number	Check Amount
www.	10/13/2005	10/13/2005	1320	\$8600
xxx.	10/17/2005	10/17/2005	1319	\$8800
yyy.	10/19/2005	10/19/2005	1322	\$8700
zzz.	10/20/2005	10/20/2005	1323	\$8800
aaaa.	10/24/2005	10/24/2005	1325	\$8900
bbbb.	10/24/2005	10/24/2005	1324	\$8900
cccc.	10/25/2005	10/25/2005	1326	\$8800
dddd.	10/26/2005	10/26/2005	1328	\$8600
eeee.	10/27/2005	10/27/2005	1327	\$8800
ffff.	10/31/2005	10/31/2005	1329	\$8800
gggg.	11/2/2005	11/2/2005	1330	\$8900
hhhh.	11/4/2005	11/4/2005	1331	\$8900
iiii.	11/7/2005	11/7/2005	1333	\$8900
jjjj.	11/9/2005	11/9/2005	1332	\$8800
kkkk.	11/14/2005	11/12/2005	1334	\$8800
llll.	11/15/2005	11/15/2005	1335	\$8900
mmmm.	11/17/2005	11/17/2005	1336	\$8900
nnnn.	11/22/2005	11/21/2005	1339	\$8900
oooo.	11/23/2005	11/23/2005	1342	\$8900
pppp.	11/28/2005	11/28/2005	1340	\$8800
qqqq.	12/1/2005	12/1/2005	1343	\$8700
rrrr.	12/5/2005	12/5/2005	1344	\$8800
ssss.	12/7/2005	12/7/2005	1345	\$8500

28. In or about February 2006, TAE SON LEE and CHOI caused Westco Employee-1 to establish Good Service as a shell company and as a conduit for the payment of wages to Westco employees.

29. On or about April 5, 2006, TAE SON LEE and CHOI directed Westco Employee-1 to establish a bank account at Bank of the West in Oakland, California in the name

of Good Service.

30. For tax years 2006 through 2008, CHOI provided false financial information to a payroll service.

COUNTS TWO THROUGH NINETEEN: (26 U.S.C. § 7201– Tax Evasion)

31. The allegations contained in paragraphs 1 through 13, above, are hereby realleged and incorporated herein.

32. On or about the dates set forth below, in the Northern District of California and elsewhere, defendants

TAE SON LEE
(a/k/a Mike Lee), and
JONG MOON CHOI
(a/k/a Peter Choi),

did willfully attempt to evade and defeat FICA taxes, due and owing by Westco and its employees to the United States of America for the respective calendar year quarters listed below, by preparing and causing to be prepared, and by signing and causing to be signed, the false and fraudulent Employer's Quarterly Federal Tax Returns, Forms 941, listed below, which were filed with the IRS on behalf of Westco. Those false and fraudulent returns reported wages paid by Westco and corresponding FICA taxes in the approximate amounts set forth below. In fact, defendants TAE SON LEE and CHOI knew that Westco's employees' wages for each quarter were in excess of the amounts reported on those returns, and, consequently, upon the additional wages, additional FICA taxes, including Westco's and its employees' shares, were due and owing to the United States of America.

COUNT	Offense Date (In or about)	For Tax Quarter	Wages Reported	FICA Taxes Reported (before adjustments)
2	April 2004	Q1-2004	\$121,990.00	\$18,664.47
3	July 2004	Q2-2004	\$113,100.00	\$17,304.30
4	October 2004	Q3-2004	\$134,180.00	\$20,529.54
5	January 2005	Q4-2004	\$170,990.00	\$17,841.07
6	April 2005	Q1-2005	\$100,217.50	\$15,333.28
7	July 2005	Q2-2005	\$104,711.25	\$16,020.83

COUNT	Offense Date (In or about)	For Tax Quarter	Wages Reported	FICA Taxes Reported (before adjustments)
8	October 2005	Q3-2005	\$127,574.00	\$19,518.83
9	January 2006	Q4-2005	\$196,383.28	\$18,266.65
10	October 2006	Q3-2006	\$164,042.58	\$25,098.51
11	January 2007	Q4-2006	\$220,869.12	\$22,533.77
12	April 2007	Q1-2007	\$150,266.75	\$22,990.80
13	July 2007	Q2-2007	\$159,346.35	\$24,379.98
14	October 2007	Q3-2007	\$196,230.36	\$27,698.25
15	January 2008	Q4-2007	\$171,932.03	\$21,345.61
16	April 2008	Q1-2008	\$158,076.56	\$24,185.73
17	July 2008	Q2-2008	\$145,032.50	\$22,189.98
18	October 2008	Q3-2008	\$170,477.26	\$23,541.02
19	January 2009	Q4-2008	\$263,415.39	\$30,320.56

All in violation of Title 26, United States Code, Section 7201.

COUNTS TWENTY THROUGH FIFTY: (31 U.S.C. § 5324(a)(3) – Structuring)

33. The allegations contained in Paragraphs 1 through 28, above, are hereby realleged and incorporated herein.

34. On or about the dates set forth below, in the Northern District of California and elsewhere, defendants

TAE SON LEE
(a/k/a Mike Lee), and
JONG MOON CHOI
(a/k/a Peter Choi),

did knowingly and for the purpose of evading the reporting requirements of Title 31, United States Code, Section 5313(a), and the regulations promulgated thereunder, structure and assist in structuring, and attempt to structure and assist in structuring, the following transactions with domestic financial institutions, which all consist of cashing checks paid to “Cash,” signed by SONG, endorsed by CHOI, and drawn on WF Account 1772, which was established in the name of Wise Roofing, Inc.:

COUNT	Bank Transaction Date	Check Date	Check Number	Check Amount
20	4/25/2005 4/26/2005 4/29/2005 5/3/2005	4/25/2005 4/26/2005 4/29/2005 5/3/2005	1236 1237 1240 1238	\$8900 \$8900 \$8800 \$8700
21	5/10/2005 5/11/2005	5/10/2005 5/11/2005	1242 1224	\$8900 \$5800
22	5/20/2005 5/23/2005 5/25/2005	5/20/2005 5/23/2005 5/25/2005	1245 1246 1247	\$8700 \$8900 \$5200
23	5/31/2005 6/30/2005	5/31/2005 6/30/2005	1248 1249	\$8900 \$8800
24	6/3/2005 6/6/2005 6/7/2005	6/3/2005 6/6/2005 6/7/2005	1252 1250 1251	\$8800 \$8700 \$8800
25	6/9/2005 6/10/2005 6/13/2005 6/20/2005	6/9/2005 6/10/2005 6/13/2005 6/20/2005	1254 1256 1257 1258	\$8900 \$8800 \$8800 \$8700
26	6/21/2005 6/24/2005	6/21/2005 6/24/2005	1259 1260	\$8900 \$8900
27	6/27/2005 6/28/2005	6/27/2005 6/28/2005	1264 1262	\$8700 \$8900
28	6/30/2005 7/1/2005 7/5/2005	6/30/2005 7/1/2005 7/5/2005	1261 1265 1266	\$8800 \$8900 \$8800
29	7/8/2005 7/11/2005	7/8/2005 7/11/2005	1268 1269	\$8900 \$8800
30	7/12/2005 7/14/2005	7/12/2005 7/14/2005	1270 1271	\$8900 \$8800
31	7/15/2005 7/18/2005 7/19/2005 7/20/2005	7/15/2005 7/18/2005 7/19/2005 7/20/2005	1272 1273 1276 1253	\$8900 \$8800 \$8800 \$5700
32	7/22/2005 7/25/2005	7/22/2005 7/25/2005	1274 1275	\$8900 \$8700
33	7/27/2005 7/29/2005	7/27/2005 7/29/2005	1277 1278	\$8900 \$8800
34	8/1/2005 8/2/2005 8/5/2005 8/8/2005	8/1/2005 8/2/2005 8/5/2005 8/8/2005	1279 1280 1281 1282	\$8800 \$8900 \$8700 \$8800

COUNT	Bank Transaction Date	Check Date	Check Number	Check Amount
35	8/10/2005	8/10/2005	1283	\$8900
	8/12/2005	8/12/2005	1285	\$8800
	8/15/2005	8/15/2005	1284	\$8900
36	8/17/2005	8/17/2005	1289	\$5900
	8/17/2005	8/16/2005	1286	\$8700
	8/19/2005	8/19/2005	1287	\$8800
37	8/22/2005	8/22/2005	1288	\$8900
	8/24/2005	8/24/2005	1290	\$8800
	8/26/2005	8/26/2005	1292	\$8800
38	8/29/2005	8/29/2005	1291	\$8900
	8/30/2005	8/30/2005	1293	\$8900
	8/31/2005	8/31/2005	1295	\$8900
	9/2/2005	9/2/2005	1296	\$8900
39	9/6/2005	9/6/2005	1294	\$8700
	9/8/2005	9/8/2005	1297	\$8800
	9/9/2005	9/9/2005	1298	\$8800
40	9/12/2005	9/12/2005	1300	\$8700
	9/13/2005	9/13/2005	1309	\$9300
	9/14/2005	9/14/2005	1299	\$8900
41	9/16/2006	9/16/2006	1301	\$8900
	9/19/2005	9/19/2005	1302	\$8800
	9/21/2005	9/21/2005	1305	\$8800
42	9/23/2005	9/23/2005	1303	\$8900
	9/26/2005	9/26/2005	1306	\$8700
	9/27/2005	9/27/2005	1307	\$8900
	9/28/2005	9/28/2005	1308	\$8800
	9/30/2005	9/30/2005	1313	\$8800
43	10/3/2005	10/3/2005	1314	\$8700
	10/5/2005	10/5/2005	1315	\$8900
44	10/6/2005	10/6/2005	1316	\$8800
	10/7/2005	10/7/2005	1317	\$8700
	10/11/2005	10/11/2005	1318	\$8900
	10/12/2005	10/12/2005	1321	\$8900
	10/13/2005	10/13/2005	1320	\$8600
45	10/17/2005	10/17/2005	1319	\$8800
	10/19/2005	10/19/2005	1322	\$8700
	10/20/2005	10/20/2005	1323	\$8800
46	10/24/2005	10/24/2005	1325	\$8900
	10/24/2005	10/24/2005	1324	\$8900
	10/25/2005	10/25/2005	1326	\$8800
	10/26/2005	10/26/2005	1328	\$8600
	10/27/2005	10/27/2005	1327	\$8800

COUNT	Bank Transaction Date	Check Date	Check Number	Check Amount
47	10/31/2005	10/31/2005	1329	\$8800
	11/2/2005	11/2/2005	1330	\$8900
	11/4/2005	11/4/2005	1331	\$8900
	11/7/2005	11/7/2005	1333	\$8900
	11/9/2005	11/9/2005	1332	\$8800
48	11/14/2005	11/12/2005	1334	\$8800
	11/15/2005	11/15/2005	1335	\$8900
	11/17/2005	11/17/2005	1336	\$8900
49	11/22/2005	11/21/2005	1339	\$8900
	11/23/2005	11/23/2005	1342	\$8900
	11/28/2005	11/28/2005	1340	\$8800
50	12/1/2005	12/1/2005	1343	\$8700
	12/5/2005	12/5/2005	1344	\$8800
	12/7/2005	12/7/2005	1345	\$8500

All in violation of Title 31, United States Code, Section 5324(a)(3).

DATED: 4/29/10

A TRUE BILL.

Walt Bodery
FOREPERSON

JOSEPH P. RUSSONIELLO
United States Attorney

Maureen C. Besette
MAUREEN C. BESSETTE
Chief, Oakland Branch

(Approved as to form: M.S. Huang)
AUSA HUANG